



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**PREMARITAL PREPARATION
COURSE CREDIT**
Attach to your Income Tax Return

SC SCH.TC-32

(Rev. 10/22/12)
3429

20

Names As Shown On Tax Return

Social Security Number

Complete the questionnaire below to determine eligibility (All responses must be yes in order to qualify.)

	Yes	No
1. Did you attend a minimum of 6 hours of instruction together with your husband or wife in a premarital preparation course?	<input type="checkbox"/>	<input type="checkbox"/>
2. Was the course taught by a professional counselor, an active member of the clergy in the course of his or her service as clergy, or his or her designee who is trained and skilled in premarital preparation courses?	<input type="checkbox"/>	<input type="checkbox"/>
3. Did the instructor give you a certificate of completion at the time you completed the course?	<input type="checkbox"/>	<input type="checkbox"/>
4. Was the course completed within twelve months before you applied for a South Carolina marriage license?	<input type="checkbox"/>	<input type="checkbox"/>
5. Did you obtain the South Carolina marriage license during the tax year?	<input type="checkbox"/>	<input type="checkbox"/>
6. Did a probate court judge or clerk of court certify on the South Carolina marriage license that you completed the course?	<input type="checkbox"/>	<input type="checkbox"/>

If you answer "Yes" to all of the questions above, enter \$25 (\$50 if you are married filing jointly) here and on SC1040TC.

\$ _____

GENERAL INFORMATION

General

A man and a woman can qualify for a one-time, nonrefundable, individual income tax credit of \$25 for each individual (\$50 for a couple) by obtaining a South Carolina marriage license during the tax year that indicates that they successfully completed a qualifying premarital preparation course within 12 months before applying for the license.

Course requirements

To qualify for the credit, the course must have been taught by (a) a professional counselor licensed under Title 40, Chapter 75 of the South Carolina Code, (b) an active member of the clergy in the course of his or her service as clergy, or (c) his or her designee who is trained and skilled in premarital preparation. The couple must have attended a minimum of 6 hours of instruction together.

Course certification

The course provider must have issued a certificate of completion of the premarital preparation course at the time the couple completed the course. The certificate must include the number of hours the couple completed together as well as the credentials of the course provider.

Marriage license requirements

To receive the credit, the couple must produce the certification when applying for the marriage license. A probate court judge or clerk of court must certify on the marriage license that the couple met the requirements to qualify for the credit. The probate court judge or clerk of court is not responsible to authenticate the information contained in the certification of completion unless the certification of completion is wholly fraudulent on its face.

Claiming the credit

The amount of the credit is \$25 for each individual or \$50 for the couple on a joint return. Any unused amount may not be carried forward. The credit is only against South Carolina individual income tax. It may not be used against the marriage license fee or any other type of tax.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form if you are an individual taking this credit. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.